

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.1320 Incorporation by Reference

TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.1320 Incorporation by Reference

In general, the provisions of various Retailers' Occupation Tax Regulations relative to books and records such as Subpart H (dealing with books and records generally), Section 130.605 (concerning proof of out-of-State deliveries), Subpart N (concerning certificates of resale), etc., shall apply to the subject of books and records under the Use Tax Act.

(Source: Amended and effective August 21, 1974)